



May 6, 2005

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

FROM:

George O. Saile, Reg. No. 19,572

28 Davis Avenue

Poughkeepsie, N.Y. 12603

SUBJECT:

Serial #:

10/041,044

File Date:

01/09/2002

Inventor:

Lim, Y.C.

Examiner:

Do, Chat C.

Art Unit:

2124

Title:

New Filter Bank for Graphics Equalizer Implementation

RESPONSE TO NOTICE OF NON-COMPLIANCE

This is in response to the office action dated April 11, 2005. Please amend the above-identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on May 9,2005.

Signature

5/9/05

Stephen B. Ackerman, Reg. No. 37,761

AMENDMENT

Sir:

In response to the Office Action of April 11, 2005, please amend the aboveidentified application as follows:

Amendments to the Claims begin on page 3 of this paper.

Remarks/Arguments begin on page 6 of this paper.